

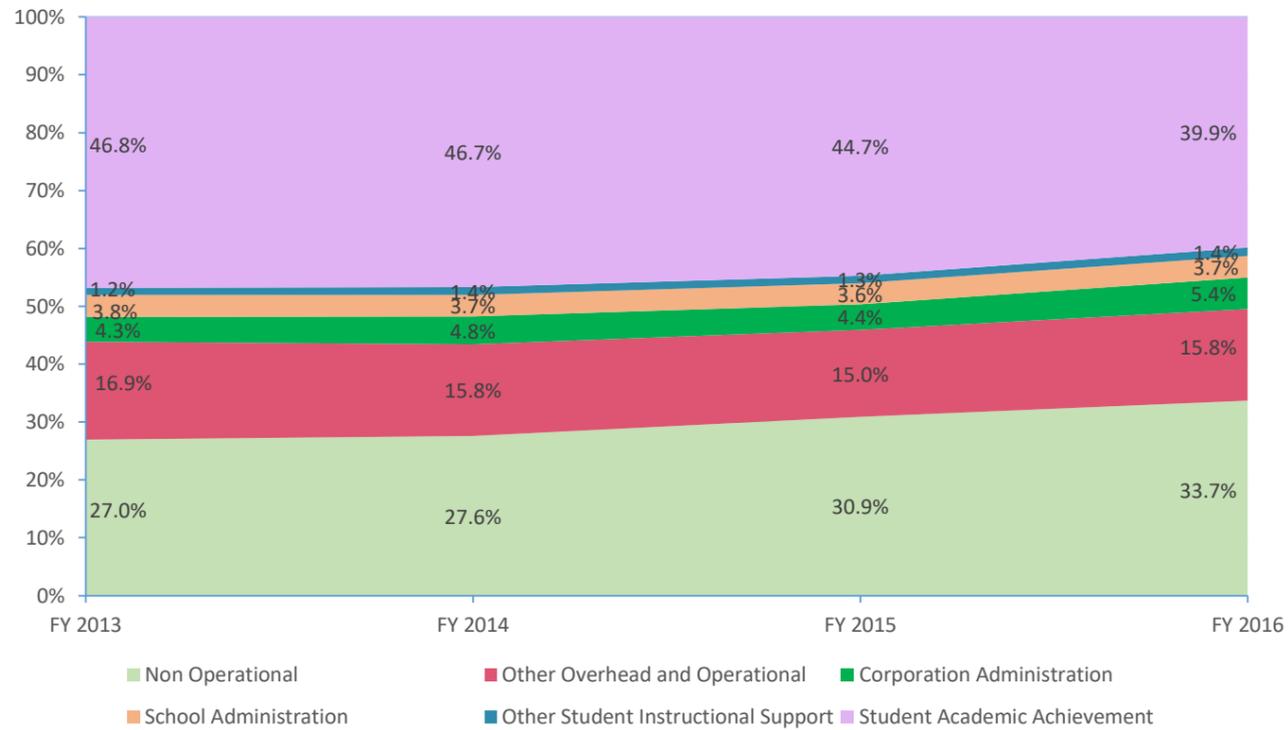
**School Corporation Expenditures by Account
Biannual Financial Report Data
School Town of Munster (4740)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$21,891,136	50.4%	\$22,659,100	44.7%	\$22,176,354	46.8%	\$21,494,707	46.7%	\$21,074,829	44.7%	\$17,885,212	39.9%
Student Instructional Support	\$2,391,213	5.5%	\$2,639,243	5.2%	\$2,384,626	5.0%	\$2,332,453	5.1%	\$2,324,754	4.9%	\$2,321,666	5.2%
Total	\$24,282,349	56.0%	\$25,298,343	49.9%	\$24,560,980	51.8%	\$23,827,160	51.8%	\$23,399,583	49.7%	\$20,206,877	45.0%

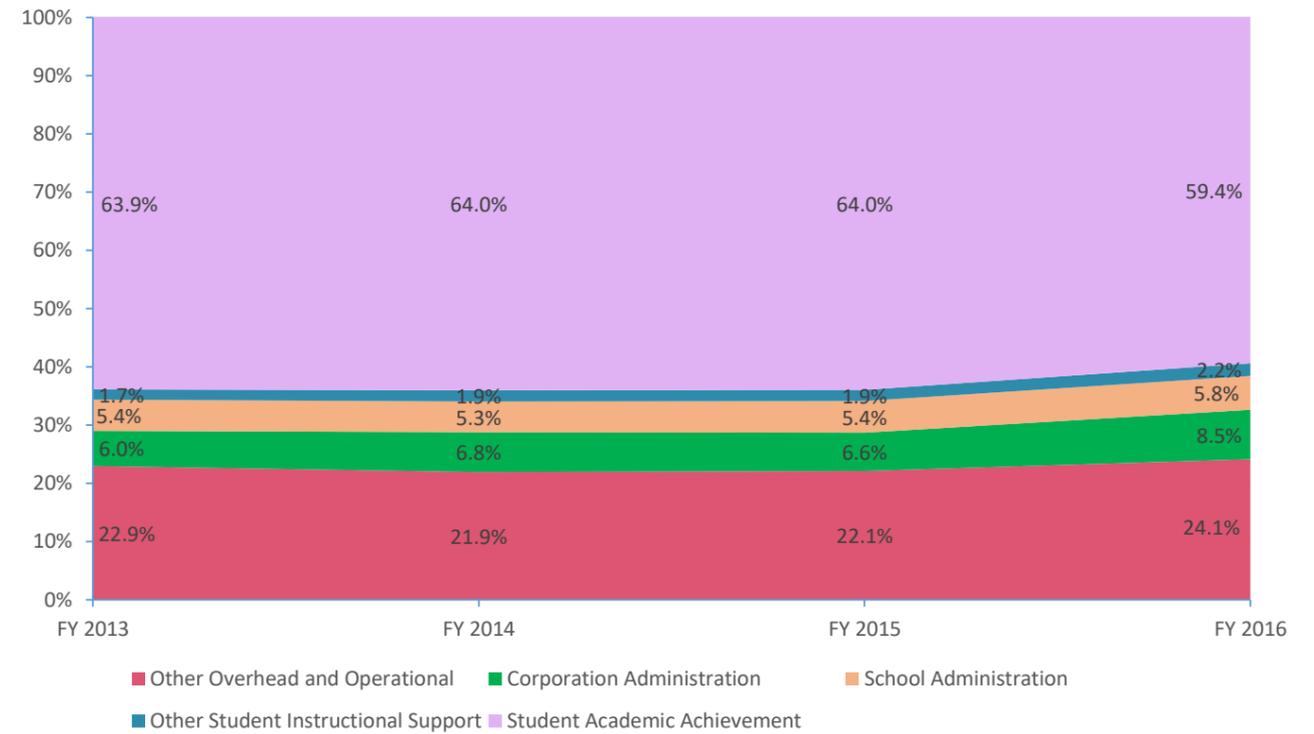
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,699,118	17.7%	\$10,879,590	21.5%	\$10,045,631	21.2%	\$9,511,732	20.7%	\$9,163,104	19.4%	\$9,552,312	21.3%
Non Operational	\$11,416,551	26.3%	\$14,488,632	28.6%	\$12,770,504	27.0%	\$12,702,916	27.6%	\$14,559,633	30.9%	\$15,121,443	33.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$19,115,669	44.0%	\$25,368,222	50.1%	\$22,816,135	48.2%	\$22,214,647	48.2%	\$23,722,737	50.3%	\$24,673,755	55.0%

Grand Total	\$43,398,018	\$50,666,565	\$47,377,115	\$46,041,807	\$47,122,320	\$44,880,632
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
School Town of Munster (4740)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$173,780	\$609,400	\$493,666	NA	184.1%	-19.0%
11100	Regular Programs	Elementary	\$4,624,158	\$5,652,752	\$4,917,878	\$3,311,626	-28.4%	-41.4%	-32.7%
11200	Regular Programs	Middle/Junior High	\$2,348,825	\$3,171,612	\$2,929,708	\$2,665,481	13.5%	-16.0%	-9.0%
11300	Regular Programs	High School	\$3,740,580	\$5,314,400	\$4,986,810	\$4,274,000	14.3%	-19.6%	-14.3%
11430	Regular Programs	Vocational Education - Distributive Education	\$71,179	\$86,073	\$94,564	\$5,426	-92.4%	-93.7%	-94.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$89,869	\$188,247	\$214,015	\$133,928	49.0%	-28.9%	-37.4%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$36,058	\$41,649	NA	NA	15.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$210,428	\$313,708	\$282,786	\$914,977	334.8%	191.7%	223.6%
12350	Special Programs	Physical Impairment - Homebound	\$9,156	\$25,012	\$6,954	\$13,083	42.9%	-47.7%	88.1%
12520	Special Programs	Culturally Different - Compensatory	\$28,281	\$16,618	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$58,569	\$104,680	\$97,879	\$105,961	80.9%	1.2%	8.3%
12900	Special Programs	Other Special Programs	\$2,231,110	\$2,466,575	\$952,194	\$311,282	-86.0%	-87.4%	-67.3%
14100	Summer School Programs	Elementary	\$41,626	\$68,083	\$12,282	\$11,407	-72.6%	-83.2%	-7.1%
14300	Summer School Programs	High School	\$82,282	\$107,743	\$118,848	\$115,785	40.7%	7.5%	-2.6%
16100	Remediation	Remediation Testing	\$12,497	\$5,151	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$92,618	\$139,483	\$90,385	\$91,050	-1.7%	-34.7%	0.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$33,447	\$154,000	\$74,400	\$94,400	182.2%	-38.7%	26.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,320,000	\$1,642,000	\$2,842,800	\$2,820,100	113.6%	71.7%	-0.8%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$160,239	\$154,132	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$22,059	\$7,952	\$0	\$6,661	-69.8%	-16.2%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$216,943	\$318,027	\$338,218	\$344,962	59.0%	8.5%	2.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$10,572	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$307,255	\$403,855	\$251,019	\$184,788	-39.9%	-54.2%	-26.4%
22230	Instruction	Library/Media Services - Audiovisual	\$111,056	\$141,929	\$123,909	\$125,069	12.6%	-11.9%	0.9%
22360	Instruction	Instruc. Related Tech. - Network Support	\$383,895	\$732,703	\$659,371	\$668,321	74.1%	-8.8%	1.4%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$49,233	\$17,782	\$8,718	NA	-82.3%	-51.0%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$649,549	\$649,549	NA	NA	0.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$407,395	\$766,582	\$370,854	\$1,909	-99.5%	-99.8%	-99.5%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$519,092	\$454,768	\$397,165	\$491,413	-5.3%	8.1%	23.7%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$822,207	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$17,955,338	\$22,659,100	\$21,074,829	\$17,885,212	-0.4%	-21.1%	-15.1%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$335,857	\$485,733	\$380,069	\$391,329	16.5%	-19.4%	3.0%
21340	Students	Health Services - Nurse Services	\$180,471	\$219,548	\$215,191	\$211,182	17.0%	-3.8%	-1.9%
21430	Students	Psychological Services - Psychological Counseling	\$36,995	\$49,873	\$0	\$0	-100.0%	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	\$6,747	\$13,113	\$10,774	\$45,133	569.0%	244.2%	318.9%
24100	School Administration	Office of The Principal	\$1,393,437	\$1,856,792	\$1,709,544	\$1,671,779	20.0%	-10.0%	-2.2%
24900	School Administration	Other Support Services - School Admin.	\$17,332	\$14,185	\$9,176	\$2,243	-87.1%	-84.2%	-75.6%
Student Instructional Support Total			\$1,970,838	\$2,639,243	\$2,324,754	\$2,321,666	17.8%	-12.0%	-0.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$19,692	\$86,040	\$54,580	\$70,832	259.7%	-17.7%	29.8%
23150	General Administration	Board of Education - Legal Services	\$34,402	\$32,779	\$122,963	\$165,902	382.3%	406.1%	34.9%
23160	General Administration	Board of Education - Promotion Expenses	\$23,848	\$22,891	\$3,179	\$18,253	-23.5%	-20.3%	474.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$2,500	\$10,402	\$78,898	\$123,729	4849.2%	1089.5%	56.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$340,439	\$437,144	\$303,515	\$237,099	-30.4%	-45.8%	-21.9%
23220	General Administration	Executive Administration - Community Relations	\$25,962	\$18,414	\$9,568	\$0	-100.0%	-100.0%	-100.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$32,453	\$26,250	\$12,000	\$12,430	-61.7%	-52.6%	3.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$0	\$1,410	NA	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$250,144	\$379,832	\$281,269	\$256,081	2.4%	-32.6%	-9.0%
25180	Central Services	Fiscal Services - Property Accounting	\$0	\$0	\$8,700	\$0	NA	NA	-100.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$9,016	\$69,346	\$377	\$9,722	7.8%	-86.0%	2479.5%

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School Town of Munster (4740)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change						
					2006 to 2016	2009 to 2016	2015 to 2016				
25192 Central Services Fiscal Services - Other - Petty Cash	\$300	\$300	\$300	\$300	0.0%	0.0%	0.0%				
25193 Central Services Fiscal Services - Other - Printed Forms	\$3,560	\$0	\$0	\$0	-100.0%	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$0	\$5	NA	NA	NA				
25199 Central Services Fiscal Services - Other - Other	\$3,211	\$5,022	\$35,700	\$35,335	1000.4%	603.5%	-1.0%				
25300 Central Services Printing, Pub., and Duplicating Services	\$0	\$2,835	\$3,262	\$0	NA	-100.0%	-100.0%				
25600 Central Services Public Information Services	\$0	\$0	\$16,600	\$0	NA	NA	-100.0%				
25750 Central Services Personnel Services - Health Services	\$0	\$817	\$30,292	\$36,380	NA	4352.9%	20.1%				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$1,772,021	\$1,043,030	\$1,404,482	NA	-20.7%	34.7%				
25890 Central Services Other Technology Services	\$47,509	\$69,733	\$73,863	\$64,492	35.7%	-7.5%	-12.7%				
25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$0	\$7,555	NA	NA	NA				
26200 Operation and Maintenance of Plant Services Maintenance of Buildings	\$2,933,309	\$3,713,331	\$2,946,219	\$3,199,345	9.1%	-13.8%	8.6%				
26300 Operation and Maintenance of Plant Services Maintenance of Grounds	\$96,171	\$121,607	\$38,393	\$25,617	-73.4%	-78.9%	-33.3%				
26400 Operation and Maintenance of Plant Services Maintenance of Equipment	\$277,574	\$316,552	\$206,834	\$233,705	-15.8%	-26.2%	13.0%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$910	\$0	\$0	\$0	-100.0%	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$19,572	\$0	\$0	\$0	-100.0%	NA	NA				
26700 Operation and Maintenance of Plant Services Insurance	\$249,150	\$284,455	\$409,366	\$413,946	66.1%	45.5%	1.1%				
27010 Student Transportation Service Area Direction	\$185,695	\$174,680	\$220,501	\$225,809	21.6%	29.3%	2.4%				
27100 Student Transportation Vehicle Operation	\$492,369	\$757,752	\$833,939	\$696,523	41.5%	-8.1%	-16.5%				
27200 Student Transportation Monitoring Services	\$2,944	\$3,397	\$63,660	\$66,511	2159.4%	1857.8%	4.5%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$401,273	\$422,992	\$473,207	\$375,873	-6.3%	-11.1%	-20.6%				
27400 Student Transportation Purchase of School Buses	\$97,958	\$570,590	\$41,750	\$99,934	2.0%	-82.5%	139.4%				
27500 Student Transportation Insurance on Buses	\$109,471	\$126,605	\$214,723	\$212,579	94.2%	67.9%	-1.0%				
27700 Student Transportation Contracted Transportation Services	\$5,574	\$185	\$0	\$0	-100.0%	-100.0%	NA				
27900 Student Transportation Other Student Transportation Services	\$51,600	\$56,600	\$300,000	\$287,500	457.2%	408.0%	-4.2%				
27910 Student Transportation Bus Driver Training	\$0	\$4,179	\$918	\$1,421	NA	-66.0%	54.9%				
31100 Food Services Operations Service Area Direction	\$158,281	\$232,386	\$181,676	\$155,531	-1.7%	-33.1%	-14.4%				
31200 Food Services Operations Food Preparation and Dispensing	\$443,815	\$531,685	\$538,607	\$508,556	14.6%	-4.4%	-5.6%				
31300 Food Services Operations Food Delivery	\$737	\$925	\$0	\$0	-100.0%	-100.0%	NA				
31400 Food Services Operations Food Purchases	\$565,397	\$610,838	\$586,846	\$595,386	5.3%	-2.5%	1.5%				
31900 Food Services Operations Other Food Services	\$22,871	\$17,005	\$28,368	\$10,068	-56.0%	-40.8%	-64.5%				
Overhead and Operational Total					\$6,907,707	\$10,879,590	\$9,163,104	\$9,552,312	38.3%	-12.2%	4.2%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$855	\$58	\$0	\$0	-100.0%	-100.0%	NA				
33200 Category not Specified Community Recreation	\$28,847	\$24,739	\$12,297	\$22,589	-21.7%	-8.7%	83.7%				
33400 Category not Specified Athletic Coaches	\$378,091	\$485,983	\$438,130	\$447,702	18.4%	-7.9%	2.2%				
33910 Other Community Services High School Band Uniforms	\$0	\$582	\$3,649	\$4,993	NA	757.8%	36.8%				
33990 Other Community Services Other	\$16,668	\$11,517	\$12,031	\$20,847	25.1%	81.0%	73.3%				
40100 Category not Specified Service Area Direction	\$151,103	\$239,798	\$14,114	\$0	-100.0%	-100.0%	-100.0%				
41000 Category not Specified Land Acquisition and Development	\$390,414	\$0	\$0	\$0	-100.0%	NA	NA				
43000 Category not Specified Professional Services	\$900	\$0	\$16,353	\$12,848	1327.6%	NA	-21.4%				
45100 Building Acquisition, Construction and Improvement Building Acquisition, Const. and Improv.	\$2,387,265	\$3,998,411	\$358,474	\$589,653	-75.3%	-85.3%	64.5%				
45400 Building Acquisition, Construction and Improvement Sports Facilities	\$0	\$57,859	\$0	\$0	NA	-100.0%	NA				
45500 Building Acquisition, Construction and Improvement Rent of Build., Facilities, and Equip.	\$585,000	\$1,018,505	\$18,250	\$22,500	-96.2%	-97.8%	23.3%				
46000 Category not Specified Purchase of Moveable Equipment	\$14,792	\$168,035	\$11,638	\$0	-100.0%	-100.0%	-100.0%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$478,788	\$275,710	\$296,410	\$728,280	52.1%	164.1%	145.7%				
51100 Principal on Debt Bonds	\$491,750	\$1,129,853	\$642,591	\$634,218	29.0%	-43.9%	-1.3%				
51300 Principal on Debt Emergency Loans	\$0	\$0	\$1,805,133	\$0	NA	NA	-100.0%				
51500 Principal on Debt Bond Anticipation Notes	\$0	\$0	\$721,084	\$368,102	NA	NA	-49.0%				
52200 Interest on Debt Temporary Loans	\$466,505	\$656,243	\$68,679	\$61,779	-86.8%	-90.6%	-10.0%				
53100 Lease Rental Buildings-Principal	\$5,886,067	\$6,419,849	\$10,139,535	\$12,206,273	107.4%	90.1%	20.4%				
60700 Category not Specified Scholarships	\$1,592	\$1,489	\$1,266	\$1,660	4.2%	11.4%	31.1%				
Non Operational Total					\$11,278,638	\$14,488,632	\$14,559,633	\$15,121,443	34.1%	4.4%	3.9%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change			
					2006 to 2016	2009 to 2016	2015 to 2016	
Prorated by Fund								
26491 - SAA NA	PERF - 2007 Account Code	\$232,731	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA	PERF - 2007 Account Code	\$27,173	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA	PERF - 2007 Account Code	\$117,385	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA	PERF - 2007 Account Code	\$19,483	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA	Social Security - 2007 Account Code	\$1,057,348	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA	Social Security - 2007 Account Code	\$136,306	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA	Social Security - 2007 Account Code	\$243,075	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA	Social Security - 2007 Account Code	\$40,552	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA	Group Insurance - 2007 Account Code	\$1,872,841	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA	Group Insurance - 2007 Account Code	\$250,799	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA	Group Insurance - 2007 Account Code	\$423,255	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA	Group Insurance - 2007 Account Code	\$76,363	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$1,383	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$195	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$1,134	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$49	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$771,495	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$5,902	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,563	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,466	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total		\$5,285,496	\$0	\$0	\$0	NA	NA	NA